

EXHIBIT D

Expense Summary

Exhibit D

**Godfrey & Kahn, S.C. Expense Summary
for the period December 28, 2009 through August 31, 2010**

Expense/Disbursement Category	Amount
Filing Fees & Court Costs	\$119.00
PACER Service Center	\$596.00
Photocopies-external (including Garden City Group service copies) ¹	\$28,848.31
Photocopies-internal (\$0.10 per page for black and white and color) ²	\$8,687.80
Postage (service of documents prior to engaging Garden City Group)	\$594.63
Express Mail & Courier Service	\$2,859.39
Lexis/Westlaw ³	\$3,142.45
Meals (in house, maximum \$20 per person)	\$259.75
Service of Process (Garden City Group)	\$430.20
Telephone –Long Distance (Court Call charges for telephonic participation in hearings)	\$148.00
Transcripts	\$999.90
Travel-Transportation, Hotels, and Related Expenses ⁴ (including travel meals maximum \$20 per person)	\$12,885.65
Travel-Mileage	\$83.65
Travel-Parking	\$45.00
TOTAL	\$59,699.73

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¹ Additional documentation of all Garden City Group reproduction and service charges, indicated ***** on the attached billing detail has been compiled and provided as described in footnote 2.

² Additional documentation of all internal and external photocopy projects indicated with an asterisk (*) on the attached billing detail has not been filed with this Application but has been compiled and will be provided to the U.S. Trustee, the Debtors, counsel to the Debtors, and counsel to the Creditors' Committee.

³ A description of the subject matter of each research session exceeding \$250 is included in the attached billing detail.

⁴ Additional documentation of all travel-related expenses has been compiled and provided as described in footnote 2.